p 73

G R S
Previous references
Jud 46-07
Jud 177 of 08, 156 (Municipal
Later references

File No 177-08
Serial Nos. 748

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 748

Part B for October 1910

Subject

Collection of taxes in Municipalities

7 The President of the Bangalore City Municipal Council } No 226 of 12-4-1910

With reference to G.O. No 44-52, Jud 177 of 08-68 of 20-1-1910 I am directed to forward copy of a resolution of the Municipal Council that house and other taxes may be received in equal instalments between the 30th June and the 31st December of each year, but not in advance

8 To the President Bangalore City Municipal Council } G.O. No. 3273-5 of 8-10-10
" Do Mysore City do
" Comptroller State, that the collections

of Municipal taxes by each year before the close of that year is very necessary and desirable, and that the order of the 20th January 1960 in the matter requires no change

G R S 11] 190 9 - 10

GENERAL AND REVENUE SECRETARIAT

(Mund)

NOTES

Ml File No 177-09

FILE HEADING

Collection of taxes in Municipalities

From

The President, Bangalore city Mund council,

No 226 Dated 12-4-10 Received 13-4-10

Diary No 7394	Enclos	Spare Copies	Serial No 7

BRIEF ABSTRACT OF LETTER

With reference to Govt order no 6446-54/ Ml 177-09-6 of 20-1-10 forwards for orders copy of a resolution of the Mund council that house and other taxes may be recovered in two equal instalments between the 30th June and the 31st December of each year but not in advance.

NOTES AND ORDERS

In Govt order no 6446-54/Ml 177-09-6 of 20-1-10 it was directed that in Munis governed by Regulation VII of 1906 certain taxes should be levied in two equal instalments in advance in July and January respectively every year. This order was

NOTES—First sheet

GPB—3000—3-1-07

Serial No

passed after consulting the Presidents of ~~of the~~ Bangalore and Mysore City Municipalities and Shimoga and Tumkur Municipalities the Presidents of the Mysore City, Shimoga and Tumkur Municipalities being agreeable to the issue of the proposed order, final orders were issued in the matter with the approval of the Dewan.

2 When consulted before the issue of the order the Bangalore City Municipal Council resolved at a meeting held on the 26th Aug 1909 that the taxes may be recovered in four kists commencing from February. But this was not approved of by Govt After the issue of the order in the matter, the Municipal council have resolved at a meeting held on the 31st March 1910 as follows that

"The house and other taxes may be recovered in two equal instalments within the 30th June and 31st December of each year but not in advance, as such a system would work as a hardship – especially in the case of the poor"

3 In this connection it is submitted the other Municipal Councils have not asked for a reconsideration on of the order already passed and that under

GPB—5e 000—27 4 10

G R. S 12]
General and Revenue Secretariat

MR File No. 177 of 1909

7·9h

3

Serial No

Rule 62 of the Rules under the Local Boards Regulation, the instalments of house tax in Madras for each half-year are payable within 30 days after the commencement of such half year.

Submit for orders

DJ Secy 16/4/10

4 The 1st Cl has already passed orders in this matter in another file worked up by Veeraswamy Iyengar in which was noted the rules in force on this subject in the Bombay and Madras Presidencies and in the C & M Station - Please put up draft in accordance with those orders

21 4 10

Note—Contn sheet

GPB—55,000—27 4 09

P. J. O.

G. S. 13]

[To be used only for notes, requisitions, etc., not intended for permanent record.]

4

× page 5 bot of this note.

5 It will be seen from the *accompanying notes that the municipal house tax is payable in advance everywhere. Under sec 4 b (2) of the Municipal Regulation, the municipal council may prescribe the times at which municipal taxes shall be payable and a municipal tax becomes due when the same is made payable There is nothing incon-sistent with the Mul Regulation in making the municipal house tax payable in advance (2) 15 4-10 Hell

6 The alteration made by the Bangalore city Council cannot therefore be upheld - Please deal with this matter on receipt of Council's resolution by 16/4/10 Hell

- copy of the memo ref to as present to the Vice Presidents - for information Hell

N B —Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

ote - (2) Please put up draft 16 4 10 Hell

16/4

GRS 13]

Mul 7 No 17-09

5

~~Routine Notes~~

[To be used only for notes, requisitions, etc, not intended for permanent record]

Mund House tax

1. In the Madras city ~~[illegible]~~ it shall be paid in two equal instalments, each instalment being payable within 15 days after the Commencement of the half year to which it relates

c 140 of the Madras Mund Act.

2 In the District Muths of the Madras Presidency the tax imposed upon buildings or lands shall be payable by the owners thereof in two equal half yearly instalments, the instalment for each half year being payable within 30 days after the Commencement of that half yea

c 64 of the Madras Dist. Muths Act

N B—Should routine notes be written on small slips the notes must be pasted on slips pasted on this form

[illegible]—85 000—21 4 09

GRS 13

~~Routine Notes~~

[To be used only for notes, requisitions, etc, not intended for permanent record]

3 In the C & Rs Shahr Municipality of Bangalore it is payable in 2 instalments half yearly on 18th May & 18th November under 4 & the Bombay Dist. Municipal Act, taxes towards the dates & the no of instalments in which taxes shall are payable have to be regulated by Rules, They may be made payable in advance by the rule, "Payable in advance" ~~is hard~~ do not mean that the taxes are payable on the 1st day of the year They would be

age 81 of Mun. & By-Laws.

6 vide Sec 63 Sec Cummins

Page 173

N.B.—Short routine notes to be written on small the notes must not be copied or slips pasted on this form

The portion marked red ink may be deleted

Dec

GRS 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record]

be payable in advance on demand at any time written that year"

13 on page 6 of By-laws

I In Karachi it shall be payable ~~in advance~~ for the Offl year in advance

II In Poona it shall be payable in advance by half yearly instalments

25. on page 8 of Rules & By-laws.

III In Belgaum

(a) By the Owner in advance in each year.

3 on page 4 of Rules & By-laws

(b) In default of the owner then on his behalf by the occupier

N.B.—Should routine notes be written on small slips the notes must be copied on slips pasted on this form

0177-09

GRS 13]

~~Routine Notes~~

[To be used only for notes, requisitions, etc, not intended for permanent record]

in two equal instalments of which the first shall be due on the 1st April & the second on the 1st October in that year.

IV In Surat the tax shall be payable in half yearly instalments on ~~1st October~~ October 1st July and 1st January

V In Dharwar the tax shall be payable in advance on the 1st day of April

Refer on page 50 Rules & by laws

See relating to the House tax.

Ref. C

N b—Should routine notes be written on small slips the notes must be copied or slips pasted on this form

J.J.K 15.4.1910

[GRS 13]

~~Routine Notes~~

[To be used only for notes, requisitions, etc., not intended for permanent record]

9 This can be put up as unnecessary now as an official communication in the matter has been received - Please work it up and link this to that file

22-4-20 - Hill

N B—Should routine notes be written on small slips the notes must be copied on slips pasted on this form

C I B — 5 000 — 21 — 00

Serial No

10: Draft order is submitted
HHK ing 1st Cr) 28 4 10
26 4 1910

1983
30 4 10

11 May be approved
HHK
30/4/10

5901
4-5-10

Dewan

12 To be circulated by Secretary
Thursday at meeting - [July & Dec^r,
Dec^r & July are mentioned in some
places without due regard to the order in which
these months should be named - Our year begins
on 1st July ends on 30th June following -
Payments in state^s w^d mention have to be
in July & Jan^y if in advance - If in
arrear it will be in Dec^r & June]

13 Circulate & note for meeting
HB
6/8/10

14 Seen
9/8/10

Note—Contn sheet

C 37
8 8 0

4

Meeting

Mc 177-09

GENERAL AND REVENUE SECRETARIAT

COUNCIL MATTER

SUBJECT

Resolution of the Bangalore City Municipal Council proposing the collection of taxes in two equal instalments within the 30th June & 31st December of every year, instead of such collection in advance in July and January as ordered in G O dated the 20th Jan 1910

15 CIRCULATED TO COUNCILLORS

By order

C S Balasundaram Jr.
Secretary to Government

8 8 1910

K P PUTTANNA CHETTY Esq
FIRST COUNCILLOR

H V NANJUNDAYYA, Esq, M A M I
SECOND COUNCILLOR

CBPM—9-6 10—800

944
17 9.10 Mel 177-cg

12

Extract from the Proceedings of the 255th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 12th & 13th Sept 1910

11 Subject:—

Resolution of the Bangalore City Municipal Council proposing the collection of taxes in two equal instalments within the 30th June and 31st December of every year instead of such collection in advance in January and July as ordered in G.O. dated 20th January 1910.

16

OPINION OF THE COUNCIL.

The collection of the Municipal taxes of every year before the close of that year is very important and desirable from an administrative point of view and the G O of 20th January 1910 which aims at this result may be left unchanged.

Sd/ C Y Ananda Rao
Dewan of Mysore

Extract

C S Balasundaram
Offg Secretary to Govt

13

Mil 177-09

17 Submitted to His Highness

(1) In Government Order No.6044-54/Mi.F.177-09-6 dated 20th January 1910, the Government directed that in Municipalities governed by Regulation VII of 1906, certain taxes imposed under Section 59 shall be levied in two equal instalments in advance in July and January respectively, every year.

(2.) The Bangalore City Municipal Council represent that the house and other taxes may be recovered in arrear in two equal instalments within the 30th June and 31st December of each year but not in advance as such a system would work as a hardship in the case of the poor.

(3.) The Municipal Council's representation was considered by Council and they are of opinion that the collection of the municipal taxes of every year before the close of that year is very important and desirable from an administrative point of view and is in accordance with practise in Madras While as regards alleged hardship to the poor, such, if at all, would occur only in the first payment when the scheme is

brought into force and local officers can be somewhat lenient in enforcing payment in the early stages.

This may be approved. T Chamberlain 26 Sept

14

15

7394

Jud 177-09

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

Resolution of the Bangalore City Municipal Council proposing the collection of taxes in two equal instalments within the 30th June and 31st December instead of in advance in January and July as ordered in Government Order dated 20th January 1910.

DATE 26 10
N 1516

Order.

18 Approved

H'RW'

1/1/11

19 Agree

25-2-11

20 Submit draft

28/9/10

29/9/10

General and Secretariat

Jud File No. 177 of 1909

Serial No

21 Draft order is submitted
HM 2nd Secy 30 9 10 Dlvd
30 9 1910
23 1847

Dlvd
30 9

960
3 10 10

24 approved
KH
3/10/10
CK

25 Issue
CK
5/10/10

Dlvd
6 10 10

8 26 To the Presidy of Bangalore & Mysore Cty Subdy and Comptroller No. 3243-58 8 10 10

States that the collections of the annual taxes of each year before the close of that year is very necessary and desirable and that the order of the 20th January 1910 in the matter requires no change.

sheet

GPS—55,000—27 4.04

Mel 177-09

1/

G R S 15]

Facing sheet for Cases included in the schedule appended to Notification No 86 of the 8th Aug 1902

GENERAL AND REVENUE SECRETARIAT

SUBJECT

Proposed Modification of G O No 6044-54 & Mel 177-09-6 20 I 1910 re Collection of taxes in the Bangalore Municipality

	Date			Initial of Officer himself or responsible Deputy
Received in the Secretariat	13	4	10	
Submitted to Secretary				
Submitted by Secretary to Dewan or Councillor in charge				
Returned to Secretary				
Circulated by Secretary for Council	8	8	10	
Forwarded by 1st Councillor		Secn		
Forwarded by 2d Councillor	9	8	10	
Received in Secretariat	9	8	10	
Considered in Council	13	9	10	
Submitted to the Dewan	15 17	9	10	
Submitted to His Highness				
Orders passed by His Highness				
Final Orders issued				
Circulated to Councillors				
Passed on by the Councillor				
Returned to Secretary by Councillor				

GBPM—8 6 1910—300

B M 108]

A 7394 Council 1

OFFICE OF THE MUNICIPAL ~~COMMISSION~~

City, Bangalore, 12th April 1910

No 226

Enc One

Mnl 177-09

FROM

THE PRESIDENT,
Municipal ~~Commission~~, Council, Sl 7
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore

SIR,

40166

With reference to Government Proceedings No 6044-54/M1 177-09-6 dated the 20th January 1910, authorizing the collection of Mohatarfa and other Taxes in two equal instalments in advance in July and January, every year, I have the honour to forward herewith a copy of the Resolution of the Municipal Council dated the 31st Ultimo, deciding the recovering of the taxes in advance is not desirable as it would prove a hardship to the poor, and suggesting the same being collected in equal instalments within the 30th June and 31st December of every year

2. I request that Government may be kindly moved to re-consider the above Order as proposed by the Council

I have the honour to be

Sir,

Your most obedient servant,

[signature]

~~P~~President

Br.

2

EXTRACT FROM THE PROCEEDINGS OF THE BANGALORE CITY MUNICIPAL COUNCIL

At an Ordinary MEETING HELD ON THE 31st March 1910

Present	Absent
B J Kumarswami Naik Esq President	
N Subba Rao Esq Vice President	D Sitarama Rao Esq Executive Engineer, Bangalore Division
A K Pani Esq Health Officer	
A Hayes Esq Amildar, Bangalore Taluk	

Messrs — Municipal Councillors — Messrs -

I Bronson
B Gangiah
D B Ramachandra Moodr
B K Garuda Char
B Ramachandrappa
B Basappa
D Adeppa
B V Ramaswami Chetty
Mir Md Gows Razvi
H Ramaiya
B Hanumappa
C Krishnamurti
Beli Sreenivasa Rao
S Venkatarangiengar
D Venkataramayya

C S Doraswami Iyer
G H Krumbiegel
M Subbiah

---

4 Government Proceedings No 6044-54 Ml 177-09 6 dated the 20th January 1910, directing the recovery of house and other taxes in two equal in advance [redacted] in Municipalities governed by Regulation No VII of [redacted]

Resolution -The House and other Taxes may be recovered in two equal instalments within the 30th June and the 31st December of each year but not in advance as such a system would work as a hardship-especially in the case of the poor

Sd B Kumaraswami Naik,
President

COPY

For President

G.R. 28]

3

177

File No 09

Serial No 8

5/10/10 3 pm

Diary No of letter replied to 7394

Proceedings of the Government of His Highness the Maharāja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mun.)

, the 190

Date of issue 8 10 10

Signed by Mr K M R
and certain other Forces

READ G O No 6044-54 Mu 177-09-6 dt the 20th January 1910 directing among other things, that the *Rate on buildings and land** in Municipal Towns governed by the Regulation No VII of 1906 shall be levied in two equal instalments in advance in July and January, respectively, of each year

ORDER THEREON

2 Letter No 226 dt the

SUBJECT

GPB—6,000—13-5-08

4

the 12th April 1910 from the President of the Bangalore City Municipal Council submitting a copy of the Resolution of the Municipal Council of the 31st March 1910, suggesting ~~suggesting~~ ~~suggesting~~ ~~suggesting~~

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

Order thereon No 3273-5
ml 177-09-
D 8-10-10-

~~The Bangalore City Municipal Council's representation has been considered by Govt and they~~ Govt are of opinion that the collection of the Municipal taxes of each year before the close of that year is very ~~necessary~~ important and desirable from an administrative as well as a financial point of view and the order of the 20th Jany 1910 above referred to which aims at this result should be left unchanged. As regards the alleged hardship to the poor such, if at all, would occur only in the first payment when the Scheme is brought into force and local officers can exercise ~~themselves~~ in enforcing payment in the early stages

3/10/10

the requisite leniency

Approved

30-9-1910

C.S.

30/9/10

To The Pres. of the Bangalore City Municipal Council

Dated 9. The Secretary Municipal Council

The Comptroller

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 8th October 1910

READ—

1 Government Proceedings No 6044 54—Ml 177 09 6 dated the 20th January 1910 directing among other things that the rate on buildings and lands and certain other taxes in Municipalities governed by Regulation No VII of 1906 shall be levied in two equal instalments in advance in July and January respectively of each year

2 Letter No 226 dated the 12th April 1910 from the President of the Bangalore City Municipal Council submitting a copy of the resolution of the Municipal Council dated the 31st March 1910 suggesting the recovery of the house and other taxes in two equal instalments within the 30th June and 31st December of each year but not in advance as such a system would work as a hardship especially in the case of the poor and requesting a reconsideration of the Order above referred to

---

No 3273 5—Ml 177 09 8, DATED BANGALORE, 8TH OCTOBER 1910

ORDER THEREON —Government are of opinion that the collection of the Municipal taxes of each year before the close of that year is very necessary and desirable from an administrative as well as a financial point of view and that the Order of the 20th January 1910, above referred to, which aims at that result should be left unchanged As regards the alleged hardship to the poor, such if at all, would occur only in the first payment when the scheme is brought into force and local officers can exercise the requisite leniency in enforcing payment in the early stages

C S BALASUNDARAM IYER
Offg Secy to Govt, Gen & Rev Depts

To—The President Bangalore City Municipal Council
The President Mysore City Municipal Council
The Comptroller Mysore Government

Exd —c v

1910-11

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY (MUNICIPAL)

PROCEEDINGS

Dated 8th October 1910

No. 3273-5
Mi. 177-09-8

States that the collection of the Municipal taxes of each year before the close of that year is very necessary and desirable, and that the Order of the 20th January 1910 in the matter requires no change.

G P S—21-10-10—600